



MEMO: 2025-2026 Preliminary Budget

DATE: June 12, 2025

Fund 10 Summary

	Historical 2023 - 2024	Current Year 2024 - 2025	Budget Year 2025 - 2026
Revenues			
Property Tax	\$2,572,945	\$2,996,130	\$3,506,260
Open Enrollment	\$820,964	\$1,056,041	\$1,217,431
General (a.k.a. EQ) Aid	\$7,085,158	\$7,005,549	\$6,756,276
High Poverty Aid	\$0	\$0	\$0
State "AGR" Aid	\$0	\$0	\$0
Comp. and Pers. Property Aid	\$14,581	\$38,301	\$15,802
Per Pupil Categorical Aid	\$649,250	\$650,487	\$650,363
Other State Categorical Aids	\$276,355	\$287,724	\$244,168
Federal Revenue Exclude Pandemic Funding	\$229,366	\$151,293	\$151,293
*Pandemic Related Funding (P/P 160, 162, 163, 165)	\$210,551	\$0	\$0
Other Revenue	\$512,981	\$817,534	\$223,458
Fund 10 Revenues	\$12,372,150	\$13,003,060	\$12,765,050
Only variable district data reconciles to LIT data in historical years			
Expenditures			
Salaries	\$5,528,350	\$5,422,093	\$5,398,947
WRS	\$353,187	\$365,984	\$372,447
FICA	\$416,497	\$414,790	\$413,019
Health Insurance (obj 240s)	\$904,221	\$824,814	\$825,924
Other Benefits	\$179,490	\$258,383	\$227,710
Total Salary and Benefits	\$7,381,746	\$7,286,064	\$7,238,047
Open Enrollment	\$1,326,842	\$1,505,608	\$1,502,978
Voucher	\$117,673	\$138,564	\$139,800
Non-Capital and Capital Objects	\$698,487	\$922,648	\$735,554
Transfer to Fund 27	\$835,731	\$839,301	\$1,000,436
Transfer to Fund 50	\$0	\$0	\$0
Transfer to Fund 46	\$0	\$0	\$0
All Other Transfers	\$0	\$0	\$0
All Other Expenditures	\$2,213,366	\$2,410,194	\$2,191,677
Fund 10 Expenditures	\$12,573,845	\$13,102,378	\$12,808,492
Surplus (Deficit)	(\$201,695)	(\$99,318)	(\$43,441)
Salary and Benefits as % of Expenditures	58.7%	55.6%	56.5%
Salary and Benefits as % of Revenue	59.7%	56.0%	56.7%
Fund Balance	\$2,141,410	\$2,042,092	\$1,998,650
Fund Balance as % of Expenditures	17.03%	15.59%	15.60%

**Fund 27 Summary**

	Historical 2023 - 2024	Current Year 2024 - 2025	Budget Year 2025 - 2026
Revenues			
Transfer	\$835,731	\$839,301	\$1,000,436
Special Education State Aid	\$420,617	\$452,442	\$393,958
Federal Revenue	\$296,975	\$304,487	\$269,487
Other State Revenue	\$2,696	\$2,696	\$2,696
Intermediate Sources	\$0	\$0	\$0
Interdistrict Payments in WI	\$0	\$0	\$0
Interdistrict Payments Outside WI	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
Fund 27 Revenues	\$1,556,019	\$1,598,926	\$1,666,577
Expenditures			
Salaries	\$1,079,564	\$1,171,624	\$1,229,003
Benefits	\$280,442	\$293,278	\$300,146
Total Salary and Benefits	\$1,360,006	\$1,464,901	\$1,529,149
Specialized Transportation	\$5,921	\$2,600	\$2,704
Other Purchased Services	\$183,736	\$109,941	\$113,240
Non-Capital Objects	\$3,802	\$20,034	\$20,034
Capital Objects	\$520	\$0	\$0
All Other Expenditures	\$2,034	\$1,450	\$1,450
Fund 27 Expenditures	\$1,556,019	\$1,598,926	\$1,666,577
<i>Surplus (Deficit)</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>